

CSD 1099 [09/26/06]

Name, Address, Telephone No. &amp; I.D. No.

David S. Kupetz, Esq. (State Bar No. 125062)

Steven F. Werth, Esq. (State Bar No. 205434)

SulmeyerKupetz

333 South Hope Street

35th Floor

Los Angeles, CA 90071-1406

Telephone: 213.626.2311

## UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF CALIFORNIA

325 West "F" Street, San Diego, California 92101-6991

In Re

BANKRUPTCY NO. 11-02898-MM11

SIMO HOLDINGS, INC., a California corporation

Debtor.

## AMENDED BALANCE OF SCHEDULES, STATEMENTS, AND/OR CHAPTER 13 PLAN

Presented herewith are the original with the number of copies required by Local Bankruptcy Rule 1007-2(b) of the following

[Check one or more boxes as appropriate]:

- ☒ Summary of Schedules
- ☒ Statistical Summary of Certain Liabilities and Related Data
- ☒ Schedule A - Schedule of Real Property
- ☒ Amended Schedule B - Schedule of Personal Property
- ☒ Schedule C - Schedule of Property Claimed Exempt
- ☒ Amended Schedule D - Creditors Holding Secured Claims
- ☒ Schedule E - Creditors Holding Unsecured Priority Claims
- ☒ Amended Schedule F - Creditors Holding Unsecured Nonpriority Claims
- ☒ Amended Schedule G - Schedule of Executory Contracts & Unexpired Leases
- ☒ Schedule H - Schedule of Co-Debtor
- ☒ Schedule I - Current Income of Individual Debtor(s)
- ☒ Schedule J - Current Expenditure of Individual Debtor(s)
- ☐ Statement of Financial Affairs
- ☐ Statement of Current Monthly Income and Means Test Calculation (Form B22A)
- ☐ Statement of Current Monthly Income (Form B22B)
- ☐ Statement of Currently Monthly Income and Calculation of Commitment Period and Disposable Income (Form B22C)
- ☐ Chapter 13 Plan

## IF ADDITIONAL CREDITORS ARE ADDED AT THIS TIME, THE FOLLOWING ARE REQUIRED:

- Computer diskette containing only the added names and addresses (when the Balance of Schedules are filed on paper).
- Local Form CSD 1101, *NOTICE TO CREDITORS OF THE ABOVE-NAMED DEBTOR ADDED BY AMENDMENT OR BALANCE OF SCHEDULES*, as required by Local Bankruptcy Rule 1007-4. See instructions on reverse side.

Dated: March 31, 2011

Signed: /s/ Steven F. Werth

Attorney for Debtor

I [We] Mark Simo and           , the undersigned debtor(s), hereby declare under penalty of perjury that the information set forth in the balance of schedules and/or chapter 13 attached hereto, consisting of        pages, and on the creditor matrix diskette, if any, is true and correct to the best of my [our] information and belief.

Dated: March 31, 2011

/s/ Mark Simo

Debtor

Joint Debtor

B6 Summary (Form 6 - Summary) (12/07)

**United States Bankruptcy Court**  
**Southern District of California**

In re SIMO HOLDINGS, INC., a California corporation

Debtor(s)

Case No. 11-02898Chapter 11

**AMENDED SUMMARY OF SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$0.00		
B - Personal Property	Yes	4	\$4,829,760.52		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	2		\$5,342,970.58	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	3		\$222,426.10	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	44		\$15,092,894.62	
G - Executory Contracts and Unexpired Leases	Yes	2			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	Yes	1			\$0.00
J - Current Expenditures of Individual Debtor(s)	Yes	1			\$0.00
<b>TOTAL</b>		60	\$4,829,760.52	\$20,658,291.30	

Form 6 - Statistical Summary (12/07)

**United States Bankruptcy Court**  
**Southern District of California**

In re SIMO HOLDINGS, INC., a California corporation

Debtor(s)

Case No. 11-02898Chapter 11

**STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)**

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

☒ Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

**This information is for statistical purposes only under 28 U.S.C. § 159.**

**Summarize the following types of liabilities, as reported in the Schedules, and total them.**

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	\$
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	\$222,426.10
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	\$
Student Loan Obligations (from Schedule F)	\$
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	\$
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	\$
TOTAL	\$

State the following:

Average Income (from Schedule I, Line 16)	\$
Average Expenses (from Schedule J, Line 18)	\$
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	\$

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		\$4,482,425.78
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column.	\$166,277.59	
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		\$35,357.62
4. Total from Schedule F		\$15,092,894.62
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		\$19,610,678.02

B6B (Official Form 6B) (12/07) - Cont.

In re SIMO HOLDINGS, INC., a California corporationCase No. 11-02898

Debtor

**SCHEDULE B - PERSONAL PROPERTY - AMENDED**  
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)				
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.				
13. Stock and interests in incorporated and unincorporated businesses. Itemize.				
14. Interests in partnerships or joint ventures. Itemize.				
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.				
16. Accounts receivable.				
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.				
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.		Inter company balance owed by No Fear MX, Inc	-	3,657,230.52
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.				
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.				
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.				

Sub-Total > 3,657,230.52  
(Total of this page)

Sheet 1 of 3 continuation sheets attached  
to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re SIMO HOLDINGS, INC., a California corporationCase No. 11-02898

Debtor

**SCHEDULE B - PERSONAL PROPERTY - AMENDED**

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.				
23. Licenses, franchises, and other general intangibles. Give particulars.				
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.				
25. Automobiles, trucks, trailers, and other vehicles and accessories.		2010 Ford F150 - Raptor 14,000 mi	-	25,595.00
		2010 Chevrolet Camaro 31,000 miles	-	34,635.00
		2010 Interstate 6/10 Loadrunner Trailer	-	1,685.00
		2008 Dodge Sprinter 50,000 miles	-	28,107.00
		2008 Dodge Sprinter 60,000 miles	-	28,107.00
		2008 Chevrolet Van Express Cargo 122,000 miles	-	12,565.00
		2007 Dodge Sprinter 58,000 miles	-	23,726.00
		2006 Chevrolet G2500 Cargo Van 155,740 miles	-	8,988.00
		2005 International 4300 Box Van Leased 220,000 miles	-	8,027.00
		1998 Featherlite Trailer	-	1,095.00
		2002 Isuzu Sign Truck 32,000 miles	-	Unknown

Sub-Total > 172,530.00  
(Total of this page)

Sheet 2 of 3 continuation sheets attached  
to the Schedule of Personal Property

B6D (Official Form 6D) (12/07)

In re SIMO HOLDINGS, INC., a California corporationCase No. 11-02898Debtor**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS - AMENDED**

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor", include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community".

If the claim is contingent, place an "X" in the column labeled "Contingent". If the claim is unliquidated, place an "X" in the column labeled "Unliquidated". If the claim is disputed, place an "X" in the column labeled "Disputed". (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R  H W J C	H U S B A N D , W I F E , J O I N T , O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D, N A T U R E O F L I E N, A N D D E S C R I P T I O N A N D V A L U E O F P R O P E R T Y S U B J E C T T O L I E N	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M W I T H O U T D E D U C T I N G V A L U E O F C O L L A T E R A L	U N S E C U R E D P O R T I O N, I F A N Y
Account No. xxxxxxxx5003			Purchase of Vehicle					
ally PO Box 380902 Minneapolis, MN 55438-0902			2008 Dodge Sprinter 50,000 miles					
			Value \$ 28,107.00				33,123.17	5,016.17
Account No. xxxxxxxx4789			Purchase of Vehicle					
ally PO Box 380902 Minneapolis, MN 55438-0902			2008 Chevrolet Van Express Cargo 122,000 miles					
			Value \$ 12,565.00				4,842.80	0.00
Account No. xxxx5154			Purchase of					
Ford Credit PO Box 6275 Dearborn, MI 48121			2010 Ford F150 - Raptor 14,000 mi					
			Value \$ 25,595.00				40,744.89	15,149.89
Account No. xxxxxx3364			Lease for Caterpillar C5000-LP Forklift and scissor lift					
Key Equipment Finance Inc 3075 Highland Pkwy, 7th Fl Downers Grove, IL 60515								
			Value \$ 0.00				0.00	0.00
Subtotal (Total of this page)							78,710.86	20,166.06
Total (Report on Summary of Schedules)							78,710.86	20,166.06

0 continuation sheets attached



B6F (Official Form 6F) (12/07)

In re SIMO HOLDINGS, INC., a California corporationCase No. 11-02898

Debtor

# **AMENDED** **SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
Account No.							
No Fear MX, Inc 1812 Aston Ave Carlsbad, CA 92008		-					326,090.64
Account No.							
No Fear Retail Stores, Inc 1812 Aston Ave Carlsbad, CA 92008		-					1,504,215.62
Account No.							
Account No.							
Subtotal (Total of this page)							1,830,306.26
Total (Report on Summary of Schedules)							1,830,306.26

0 continuation sheets attached

B6G (Official Form 6G) (12/07)

In re SIMO HOLDINGS, INC., a California corporationCase No. 11-02898Debtor**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES - AMENDED**

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no executory contracts or unexpired leases.

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
Commercial Equipment Leases PO Box 11826 Eugene, OR 97440	Office Furniture Lease
GE Capital PO Box 30803 Cedar Rapids, IA 52406	Office Equipment for corporate offices
IKon Financial Services Post Office Box 650073 Dallas, TX 75265	Leases for Ricoh printers and CPP 650 Color System
Key Equipment Finance Inc 3075 Highland Pkwy, 7th Fl Downers Grove, IL 60515	Leases for Caterpillar C5000-LP Forklift and 2004 JLG S1932F2 Scissor Lift
Leaf Funding 2005 Market St, 15th Fl Philadelphia, PA 19103	Furniture for corporate offices
TCF Equipment Finance, Inc 11100 Wayzata Blvd, Ste 801 Hopkins, MN 55305	Lease for Lex Jet Printer



CSD 1099 (Page 2) [09/26/06]

**INSTRUCTIONS**

1. Local Form CSD 1101, *NOTICE TO CREDITORS OF THE ABOVE-NAMED DEBTOR ADDED BY AMENDMENT OR BALANCE OF SCHEDULES*, may be used to notify any added entity. When applicable, copies of the following notices shall accompany the notice: Order for and Notice of Section 341(a) Meeting, Discharge of Debtor, Notice of Order Confirming Plan, and Proof of Claim.
2. If not filed previously and this is an ECF case, the *DECLARATION RE: ELECTRONIC FILING OF PETITION, SCHEDULES & STATEMENTS* (Local Form CSD 1801) must be filed in accordance with General Order #162.

**CERTIFICATE OF SERVICE**

I, the undersigned whose address appears below, certify:

That I am, and at all times hereinafter mentioned was, more than 18 years of age;

That on March 31, 2011, I served a true copy of the within AMENDED BALANCE OF SCHEDULES AND/OR CHAPTER 13 PLAN by [describe here mode of service]

on the following persons [set forth name and address of each person served]:



For Chpt. 7, 11, & 12 cases:

UNITED STATES TRUSTEE  
Department of Justice  
402 West Broadway, Suite 600  
San Diego, CA 92101



For ODD numbered Chapter 13 cases:

THOMAS H. BILLINGSLEA, JR., TRUSTEE  
530 "B" Street, Suite 1500  
San Diego, CA 92101



For EVEN numbered Chapter 13 cases:

DAVID L. SKELTON, TRUSTEE  
525 "B" Street, Suite 1430  
San Diego, CA 92101-4507



Chpt. 7 Trustee, if any:



If Chpt. 11, each member of any committee appointed: SEE ATTACHED PROOF OF SERVICE

I certify under penalty of perjury that the foregoing is true and correct.

Executed on March 31, 2011  
(Date)

/s/ Steven F. Werth  
Steven F. Werth  
SulmeyerKupetz  
333 South Hope Street  
35th Floor  
Los Angeles, CA 90071-1406  
Address

In re  
**NO FEAR RETAIL STORES, INC.**  
**Case No. 11-02896-11**

Jointly Administered with Case Nos.  
**NO FEAR MX, INC. 11-02897-MM11**  
**SIMO HOLDINGS, INC. 11-02898-MM11**

**SERVICE LIST**

---

**Via U.S. Mail and Email:**

**OFFICE OF THE UNITED STATES TRUSTEE**

Attn: Haeji Hong  
402 W. Broadway, Suite 600  
San Diego, CA 92101-8511  
Haeji.Hong@usdoj.gov

**Via Email:**

**OFFICIAL COMMITTEE OF UNSECURED CREDITORS —**  
**NO FEAR RETAIL STORES, INC.**

La Jolla Group  
Attn: Bill Bussiere,  
14350 Myford Road  
Irvine, CA 92606  
bill.bussiere@lajollagroup.com

Reno Retail Company, LLC  
Attn: Jeffrey M. Pomeroy  
2222 Arlington Avenue  
Birmingham, AL 35205  
jpomeroy@bayerproperties.com

SRH Productions Inc.  
Attn: Ryan White  
2826 La Mirada Dr., Suite B  
Vista, CA 92081  
Ryan@srh.com

**COUNSEL FOR OFFICIAL COMMITTEE OF UNSECURED CREDITORS —**  
**NO FEAR RETAIL STORES, INC.**

Jeffrey W. Dulberg  
Pachulski Stang Ziehl & Jones LLP  
10100 Santa Monica Blvd., Suite 1100  
Los Angeles, CA 90067

jdulberg@pszjlaw.com

**COUNSEL FOR OFFICIAL COMMITTEE OF UNSECURED CREDITORS —  
NO FEAR RETAIL STORES, INC.**

Jeffrey N. Pomerantz  
Pachulsky, Stang, Ziehl and Young P.C.  
10100 Santa Monica Blvd., Suite 1100  
Los Angeles, CA 90067  
jpomerantz@pszjlaw.com